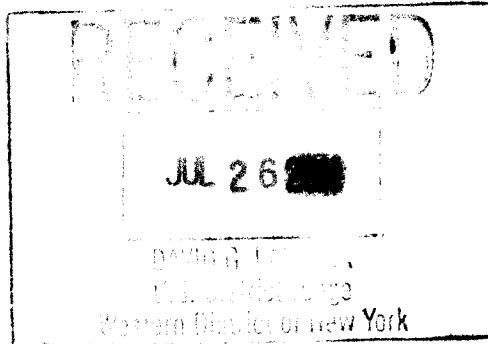


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July 25, 2011

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VIA FEDEX

Honorable David G. Larimer
United States District Court Judge
Kenneth B. Keating Federal Building
100 State Street
Rochester, New York 14614

Re: Gradient Enterprises, Inc. v. Skype Technologies S.A. and Skype, Inc., 10-CV-6712

Dear Judge Larimer:

This firm represents Defendants Skype Technologies S.A. and Skype, Inc. in the above-captioned case. I write regarding Skype Technologies' motion to dismiss the complaint pursuant to Rule 12(b)(6) for failure to state a claim and Rule 12(b)(5) for insufficient service of process. (Dkt. Nos. 14-18).

On May 3, 2011, counsel for Gradient filed an Affidavit of Service averring that a copy of the summons, complaint and asserted patent had been served on Skype Technologies on April 14, 2011. (Dkt. No. 13 at ¶ 2). Contrary to the representations in its attorney Affidavit, however, Gradient's attempt to serve Skype Technologies was defective in that Gradient did not serve a copy of the summons. Accordingly, Skype Technologies moved to dismiss the complaint pursuant to Rule 12(b)(5). (See Dkt. No. 15 at 11-12).

On June 8, 2011, Gradient again attempted service of Skype Technologies. On June 30, 2011, Gradient filed a second Affidavit of Service. (Dkt. No. 20). Consistent with Gradient's second Affidavit, Skype Technologies received a copy of the summons, complaint and asserted patent. Accordingly, Skype Technologies' motion to dismiss for insufficient service of process is now moot. However, Skype Technologies' motion to dismiss for failure to state a claim is unaffected by these subsequent events.

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As set forth in that motion, and the corresponding motion of Defendant Skype, Inc., the complaint should nevertheless be dismissed because Gradient has failed to allege any facts in support of its claims that Skype Technologies and Skype, Inc. have infringed the patent-in-suit, either directly or indirectly. The total absence of supporting facts renders Gradient's complaint wholly deficient under the principles articulated by the United States Supreme Court in *Bell Atlantic Corp. v. Twombly*, 550 U.S. 544 (2007) and *Ashcroft v. Iqbal*, 129 S. Ct. 1937 (2009). For this reason, Gradient's complaint should be dismissed in its entirety.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Robert B. Wilson".

Robert B. Wilson

cc: Dan O'Brien, Esq. (via e-mail)